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No. 472.

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CHARLES ELMORE CROPLEY
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IN THE

Supreme Court of the United States
OCTOBER TERM, 1940.

GUY T. HELVERING, Commissioner of Internal
Revenue,

Petitioner,

v.

RICHARD VAN NEST GAMBRILL,

Respondent.

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT
COURT OF APPEALS FOR THE SECOND CIRCUIT.

PETITION FOR REHEARING.

SIDNEY W. DAVIDSON,
ALLIN H. PIERCE,
Counsel for the Respondent,
No. 2 Wall Street,
New York, New York.

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ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT
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PETITION FOR REHEARING.

The respondent Richard Van Nest Gambrill hereby respectfully petitions this Honorable Court for rehearing and reconsideration of the decision in this cause announced on March 31, 1941.

The issues involved in this cause are substantially the same as those involved in *Helvering v. Campbell*, *Helvering v. Knox* and *Helvering v. Rogers*, Nos. 473, 474 and 475 present Term. In this Court the hearing in those cases was had immediately following the hearing in the present case, and the opinions in all four cases were filed on the same date. In the Circuit Court of Appeals for the Second Circuit all four cases were the subject of a single opinion.

There is now being filed in this Court a petition for rehearing in the *Campbell, Knox* and *Rogers* cases which sets forth reasons and arguments for reconsideration of the decisions in those cases. The reasons and arguments set forth in that petition are equally applicable to the decision in the present case. In order to conserve the time of this Court those reasons and arguments are not repeated here, but are in substance incorporated herein by reference.

WHEREFORE, upon the grounds set forth in the above-described petition for rehearing in said related cases, the respondent in this cause respectfully requests this Honorable Court for rehearing and reconsideration of its opinion and decision in this cause.

Respectfully submitted,

SIDNEY W. DAVIDSON,
ALLIN H. PIERCE,
Counsel for the Respondent.

Dated, New York, New York, April 24, 1941.

Certificate of Counsel.

I, ALLIN H. PIERCE, counsel for Richard Van Nest Gambrill, the respondent in the above-entitled cause, do hereby certify that the foregoing petition for rehearing is presented in good faith and not for delay.

ALLIN H. PIERCE.

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